HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON'BLE SRI JUSTICE S.ANANDA REDDY

W.P.No.15129 of 2001

15-09-2005

Between:

Archana Traders, Office at

5-1-259 Sunder Bhavan,

Jambagh, Hyderabad, rep.

by its managing Partner,

D.Ashok Kumar, S/o Late D.Satyanarayana,

Occ: Business, R/o 3-5-171,

Narayanaguda, Hyderabad.

.. Petitioner

and

State of A.P. rep. by its Principal Secretary,

Revenue Department, State Govt. of A.P.,

Hyderabad.

HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON'BLE SRI JUSTICE S.ANANDA REDDY

W.P.No.15129 of 2001

ORDER: (Per Hon'ble Sri Justice B.Sudershan Reddy)

The subject-matter that arises for consideration in this writ petition is squarely covered by the authoritative pronouncement of the Supreme Court in GODFREY PHILLIPS INDIA LIMITED Vs. STATE OF U.P. . Following the said judgment, this writ petition is allowed declaring that the State cannot levy any luxury tax on "*Gutka*".

However, the respondents shall have the benefit of the judgment of the Supreme Court as detailed in para-97 and 98 of its judgment. In the circumstances, there shall be direction directing the petitioner to pay the amounts to the respondents, if any collected, towards luxury tax from the customers after obtaining interim orders from this Court.

The writ petition is accordingly allowed. No order as to costs.

B.SUDERSHAN REDDY, J

S.ANANDA REDDY, J

15-09-2005

bsc